



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 1 अगस्त, 2005/10 भावण, 1927

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-171 002, 26 जुलाई, 2005

संख्या ई० एच० एन०-एफ० (1)-2/2004.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मूल्य परिवर्धित कर (संशोधन) अध्यादेश, 2005 (2005 का अध्यादेश संख्यांक 8) द्वारा यथा संशोधित हिमाचल प्रदेश मूल्य परिवर्धित कर अधिनियम, 2005 (2005 का अधिनियम संख्यांक 12) की धारा 62 की उप-धारा (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये, हिमाचल प्रदेश जनरल सेल्ज टैक्स (डैफेंड पेयमेंट ऑफ टैक्स) स्कीम, 2005 (जिसे इसमें इसके पश्चात् उक्त स्कीम कहा गया है) में तुरन्त प्रभाव से निम्नलिखित संशोधन करते हैं :—

1. संक्षिप्त नाम और प्रारम्भ.—(i) इस स्कीम का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (डैफेंड पेयमेंट ऑफ टैक्स) (प्रथम संशोधन) स्कीम, 2005 है ।

(ii) यह तुरन्त प्रवृत्त होगी ।

2 पैरा 5-ए का अन्तःस्थापन.—उक्त स्कीम के विद्यमान पैरा 5 के पश्चात् निम्नलिखित पैरा 5-ए अन्तःस्थापित किया जायेगा, अर्थात् :—

**“5-A. Option by industrial units.—**(1) Notwithstanding anything contained in para 5 of the said Scheme, the new and existing eligible industrial units other than those specified in the negative list, which have come into commercial production before 7-1-2003 and which, after the approval of the Director of Industries or other officers so authorised by him, undertake substantial expansion only after 7-1-2003 may either continue to avail such facility or by making an application in Form S. T. (DP)-VII opt to pay 65% of the tax liability, for any tax period of a financial year, according to the return, and upon making such payment, he shall be deemed to have paid the tax due from him according to such return. The option once exercised shall be final.

(2) The registered dealer (industrial units) making payments of tax under sub-para (1) of this para shall be entitled to input tax credit under section 11 of the Himachal Pradesh Value Added Tax Act, 2005 in respect of *inter-State* sales, *intra-State* sales or transfer of goods on consignment basis or branch transfer basis.

फार्म एस0 टी0 (डी0 पी0)-VII का जोड़ना. —3 विद्यमान फार्म एस0 टी0 (डी0 पी0)-VI के पश्चात् निम्नलिखित नया फार्म एस0 टी0 (डी0 पी0)-VII जोड़ा जायेगा, अर्थात् :—

### FORM S. T. (DP)-VII

(See Para 5-A)

#### APPLICATION FOR OPTION TO MAKE DEFERRED PAYMENT OF TAX ALONGWITH THE RETURN

To

The Assistant Excise and Taxation Commissioner,  
District.....

**Subject.**—Application exercising option to pay 65% of the tax liability in lieu of making deferred payment of tax.

1. I/We have been availing facility of making deferred payment of tax under the Notification No. EXN-F (1) 2/2004 (iii) dated 30th March, 2005 issued under the Himachal Pradesh General Sales Tax Act, 1968, in accordance with the Deferment Certificate in Form S. T. (DP)-II issued by Assessing Authority.....

2. Details relating to deferment are given here under:—

#### DETAILS OF DEFERMENT

Name of the dealer	.....
Address	.....
R. C. No. under the Himachal Pradesh General Sales Tax Act, 1968	.....
TIN No. if any, under the Himachal Pradesh Value Added Tax Act, 2005.	.....

Date of commencement of Production	.....
No. and date of the certificate in Form-I issued by the Industries Department.	.....
Goods manufactured	.....
Period of deferment	From ..... to.....
Validity of Deferment Certificate	.....
Period of deferment for which payment of 65% of the tax liability in lieu of tax deferred is being opted.	.....

3. I/We opt to pay the amount of the deferred tax upfront at the net present value of 65% specified in para 5-A of the Himachal Pradesh General Sales Tax (Deferred Payment of Tax Scheme, 2005 alongwith returns to be filed in future.

Date :

(Signature of the dealer)"

Place :

आदेश द्वारा,  
हस्ताक्षरित/-  
प्रधान सचिव ।

[Authoritative English text of this Department Notification No. EXN-F (1)-2/2004, dated 26th July, 2005 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-171002, the 26th July, 2005

No. EXN-F (1)-2/2004.—In exercise of the powers conferred by sub-section (5) of section 62 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005) as amended by the Himachal Pradesh Value Added Tax (Amendment) Ordinance, 2005 (Ordinance No. 8 of 2005), the Governor of Himachal Pradesh is pleased to make the following amendments in the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 2005 (hereinafter called the 'said Scheme') with immediate effect:—

1. *Short title and commencement.*—(i) This Scheme may be called the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) (First Amendment) Scheme, 2005.

(ii) It shall come into force at once.

2. *Insertion of Para 5-A.*—After the existing para 5 of the said Scheme, the following para 5-A shall be inserted, namely:—

“5A. *Option by industrial units.*—(1). Notwithstanding anything contained in para 5 of the said Scheme, the new and existing eligible industrial units other than those specified in the negative list, which have come into commercial production before 7-1-2003 and

which, after the approval of the Director of Industries or other officers so authorized by him, undertake substantial expansion only after 7-1-2003 may either continue to avail such facility or by making an application in Form S. T. (DP)-VII opt to pay 65% of the tax liability, for any tax period of a financial year, according to the return, and upon making such payment, he shall be deemed to have paid the tax due from him according to such return. The option once exercised shall be final.

(2) The registered dealer (industrial unit) making payments of tax under sub-para (1) of this para shall be entitled to input tax credit under section 11 of the Himachal Pradesh Value Added Tax Act, 2005 in respect of *intra-State* sales, *inter-State* sales or transfer of goods on consignment basis or branch transfer basis.

3. *Addition of Form S. T. (DP)-VII.*—After the existing Form S. T. (DP)-VI, the following new Form S. T. (DP)-VII shall be added, namely:—

### FORM S. T. (DP)-VII

(See Para 5-A)

#### APPLICATION FOR OPTION TO MAKE DEFERRED PAYMENT OF TAX ALONGWITH THE RETURN

To

The Assistant Excise and Taxation Commissioner,  
District.....

*Subject.*—Application exercising option to pay 65% of the tax liability in lieu of making deferred payment of tax.

1. I/We have been availing facility of making deferred payment of tax under the Notification No. EXN-F (1) 2/2004 (iii) dated 30th March, 2005 issued under the Himachal Pradesh General Sales Tax Act, 1968, in accordance with the Deferment Certificate in Form S. T. (DP)-II issued by Assessing Authority.....

2. Details relating to deferment are given here under :—

#### DETAILS OF DEFERMENT

Name of the dealer	.....
Address	.....
R. C. No. under the Himachal Pradesh General Sales Tax Act, 1968.	.....
TIN No. if any, under the Himachal Pradesh Value Added Tax Act, 2005.	.....
Date of commencement of Production	.....
No. and date of the certificate in Form-I issued by the Industries Department.	.....

Goods manufactured .....  
 Period of deferment From..... to.....  
 Validity of Deferment Certificate .....  
 Period of deferment for which payment of 65% of the tax liability in lieu of tax deferred is being opted. ....

3. I/We/opt to pay the amount of the deferred tax upfront at the net present value of 65% specified in para 5-A of the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 2005 alongwith returns to be filed in future.

(Signature of the dealer)"

Place :

By order,

Date :

Sd-  
Principal Secretary.

